

Table 1: Practical Due Dates for GSTR 3B updated from 01-07-2020

Turnover (in Previous Year)	Period (1)	Due Date (2)	Interest @ Nil		Interest @ 9%		Late Fee@ Nil		Last Date of Any Benefits (9)
			(3)	(4)	(5)	(6)	(7)	(8)	
			From	To	From	To	From	To	
>Rs.5 Cr.	Feb-20	20-03-20	21-03-20	04-04-20	05-04-20	24-06-20	21-03-20	24-06-20	24-06-20
	Mar-20	20-04-20	21-04-20	05-05-20	06-05-20	24-06-20	21-04-20	24-06-20	24-06-20
	Apr-20	20-05-20	21-05-20	04-06-20	05-06-20	24-06-20	21-05-20	24-06-20	24-06-20
	May-20	27-06-20	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	27-06-20
	June-20	20-07-20	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	20-07-20
	July-20	20-08-20	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	20-08-20
	Aug-20	20-09-20	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	20-09-20
	Sept-20	20-10-20	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	20-10-20
Up to Rs. 5Cr.	Feb-20	20-03-20	21-03-20	30-06-20	01-07-20	30-09-20	21-03-20	30-06-20	30-06-20
	Mar-20	20-04-20	21-04-20	03-07-20	04-07-20	30-09-20	21-04-20	03-07-20	03-07-20
	Apr-20	22-05-20	23-05-20	06-07-20	07-07-20	30-09-20	23-05-20	06-07-20	06-07-20
	May-20	12-07-20	13-07-20	12-09-20	13-09-20	30-09-20	13-07-20	12-09-20	12-09-20
	June-20	22-07-20	23-07-20	23-09-20	24-09-20	30-09-20	23-07-20	23-09-20	23-09-20
	July-20	22-08-20	23-08-20	27-09-20	28-09-20	30-09-20	23-08-20	27-09-20	27-09-20
	Aug-20	01-10-20	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	01-10-20
	Sept-20	22-10-20	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	22-10-20

Note: **If return Filed after last date of any benefits [Column (9)] but before 30-09-2020** –irrespective of turnover **late fees** at Rs. 500 (250 C+250 S) **per Return** (No late fees for Nil Return) is payable.

**If return Filed after 30-09-2020** - interest @ 18 % applicable **and late fees** at Rs. 50 (Rs. 10 for Nil returns) per day will be payable from the next day of due date as stated in Column (2).

Table 2: Practical Due Dates for GSTR 1 updated from 01-07-2020

Periodicity	Period	Due Date	Late Fee@ Nil		Last Date of Any Benefits
			From	To	
Monthly	Feb-20	10-03-20	N.A.	N.A.	10-03-20
	Mar-20	10-04-20	11-04-20	10-07-20	10-07-20
	Apr-20	11-05-20	12-05-20	24-07-20	24-07-20
	May-20	11-06-20	12-06-20	28-07-20	28-07-20
	June-20	11-07-20	12-07-20	05-08-20	05-08-20
Quarterly	Mar-20	30-04-20	01-05-20	17-07-20	17-07-20
	Jun-20	31-07-20	01-08-20	03-08-20	03-08-20

Note : In case return Not Filed before Last Date of Any Benefits then late fees shall be payable from the due date of return till the date on which return is filed.